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IVD Medical Holding Limited

華檢醫療控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1931)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO RESIGNATION OF AUDITOR

Reference is made to the announcements of IVD Medical Holding Limited (the “**Company**”) dated 17 February 2025 and 20 February 2025 in relation to the resignation of auditor of the Company and the appointment of auditor of the Company, respectively and the supplemental announcement of the Company dated 11 March 2025 in relation to the resignation of auditor (the “**Supplemental Announcement**”). Unless the context otherwise requires, capitalised terms in this announcement shall have the same meanings as defined in the Supplemental Announcement.

The Company wishes to provide the following supplemental information on the detailed reasons leading to Moore HK’s resignation:

Prior to the events as disclosed in the Supplemental Announcement, the unexpected resignation of the Group’s senior management from finance department, who had been overseeing the accounting and audit-related matters of the Group for the past few years, in late January 2025, disrupted the communication between the Company and Moore HK regarding the audit procedures. The Company allocated additional time and resources to internally sort out the outstanding audit works and spent extra effort to keep the audit progress on track in accordance with the pre-determined timeline.

The Outstanding Information as disclosed in the Supplemental Announcement include:

- Inventory aging: Moore HK requested the Company to prepare the aging analysis in their specific format;
- Impairment assessment for intangible assets and goodwill: Moore HK required the Company to further enhance the forecast and elaborate on certain aspects, including but not limited to the reasonableness of revenue growth rates in future business plans, supported by industry growth rates;
- Trade receivable aging: Moore HK requested the Company to complete the expected credit loss calculation process and provide a report with detailed supporting documents;

- Investment in the joint venture: Moore HK requested fair value calculation and supporting documents;
- Valuation of unlisted fund investments and unlisted equity investments: Moore HK requested a complete fair value calculation and report;
- Calculation of deferred tax liabilities for dividend withholding tax: Moore HK claimed that they did not receive formal board resolution confirmation documents.

Save as disclosed in this announcement, the remaining contents of the Announcements and the Supplemental Announcement remain unchanged. This announcement is supplemental to and should be read in conjunction with the Announcements and the Supplemental Announcement.

By order of the Board
IVD Medical Holding Limited
Ho Kuk Sing
Chairman and Executive Director

Hong Kong, 13 March 2025

As at the date of this announcement, the Company has four executive Directors, namely, Mr. Ho Kuk Sing, Mr. Lin Xianya, Mr. Chan Siu Kei Ken and Mr. Law Kim Fai, two non-executive Directors, namely, Ms. Yao Haiyun and Mr. Liu Fei and three independent non-executive Directors, namely, Mr. Zhong Renqian, Mr. Leung Ka Sing and Mr. Wong Sze Lok.